



# Roane County 2016 Capital Outlay Implementation

Executive Summary # 16d

# Major Operations-Three (3)

- General Operations- In this Executive Summary
  - 101 General Fund
  - 121-123 Special Revenue Funds
  - 171 General Capital Projects Fund (by subfund)
- Highway – plan submitted, not included in FY15 report
- Schools- No plan submitted
- Wastewater – Enterprise Fund is excluded from this report
- Implementation will be for the 101 and certain special revenue funds
- This presentation only reflects capital which was approved

# Assets Categorized – Three (3)

- Minor-
  - \$1,000 to \$20,000
  - Purchased from Operating Budgets
  - Funds from annual operating revenues
- Medium-
  - \$20,000 to \$400,000
  - Purchased from Operating Budgets or Capital Budgets
  - Funds are from primarily annual revenues or transfers
  - Could have some borrowed monies
- Major-
  - \$400,000 and above
  - Purchased primarily from Capital Budgets
  - Funds are primarily borrowed monies

# Assets Categorized- Executive Summary

- Medium Assets- focus of this executive summary
  - Scheduled Replacement assets (vehicles)
  - Asset protection (HVAC, Site Development)
  - New assets (land)
- Major Assets-
  - No new major assets planned during 2016

# Capital Projects Fund management by sub funds

- Capital project Fund 171 was established in the 2011 budget
- Sub funds were established within the Capital Project Fund 171 to account for specific project
- Certain sub funds will be permanent in nature – VEH for annually purchased Vehicles
- Certain sub funds will be established and then closed after a project is complete
- Sub funds can be opened and closed at the approval of the Roane County Commission

# Sub Fund Revenue Sources and Purpose

- **AMB- Ambulance Service**-Receives property taxes to pay a portion of Ambulances that will be replaced
- **Bal- Balance Account**- Receives property taxes and other revenues and can be used to purchase medium assets
- **CCC- Convenience Center Capital** - transfers from Fund 116 to provide compactors and site development at the convenience centers
- **CHJ- Courthouse and Jail** transfers from Fund 101 of Reserve Litigation Tax to provide improvements of the old jail, courthouse and new jail
- **GWT- God We Trust**- donations for the In God We Trust sign for courthouse
- **HOM- Home Repair Grant**- grant to improve housing conditions for low income persons
- **HSG- Homeland Security Grant** – grant with no match to provide communication equipment
- **IND- Industrial Development** - property tax to provide future grant match money for industrial recruitment
- **OES- Office of Emergency Services**- property tax for building located at Swan Pond.

# Sub Fund Purpose and Revenue Sources

- **OFI- Other Facilities Improvements** – property tax to provide for building improvements at other county owned facilities
- **RCY- Recycling Operations** - transfers from Fund 123 to improve the site layout of the recycling center
- **REC- Recreation Improvements** – Revenue from RV & Marina along with property tax to provide playgrounds and other improvements within the county park system
- **RED- Red Diamond & FIDP**- transfer in from sub fund IND for sewer lines at RRBTP
- **SPC- Swan Pond Complex** –TVA Foundation money along with property tax to provide site development for a sports complex
- **VEH- Vehicles**- revenue- property tax to purchase vehicles for the Sheriff and other county departments
- **VOT- Voting Machines**- property tax to purchase voting machines for Election

# AMB – Ambulances

Beginning Balance FY16	37,429
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• Property Tax	<u>240,000</u>
• Total Available	277,429

## Planned Expenditures

• Medical Equipment	(24,000)
• Power Cot	(20,000)
• 1/2 cost of roof	(30,000)
• Purchase Ambulance (2)	<u>(200,000)</u>
• Total Expenditures	(274,000)

Not programmed- Remaining Balance	<u><u>3,429</u></u>
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# BAL – Balance Account

Established 2012 with closing of B11 (Budget 2011)

Beginning Balance FY16	67,374
• Annual Revenue Property Tax	<u>20,000</u>
• Total Available	87,374

Planned Expenditures	
• Sheriff-Server	(25,000)
• Trustee Commission	<u>(15,000)</u>
• Total Expenditures	(60,000)

Not programmed- Remaining Balance	<u><u>47,374</u></u>
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# CCC- Convenience Center Capital

Established 2011

Beginning Balance FY16

81,972

- Total Available

81,972

Planned Expenditures

- Paving/Fencing at Blue Springs  
Convenience Center

(70,000)

Not programmed- Remaining Balance

11,972

# CHJ- Courthouse and Jail

Established in 2011 with \$500,000 transfer

Beginning Balance FY16	82,890
• Transfer In from 101	<u>100,000</u>
• Total Available	182,890

# CHJ- Courthouse and Jail con't

## Planned Expenditures

• Courthouse- parking lot	(25,000)
• County Commission Room- Sound System	(35,000)
• County Clerk- windows	(20,000)
• Jail- office/bondsman building	(10,000)
• Jail-Finger print machine	<u>(65,000)</u>
• Total Expenditures	(155,000)

Not programmed- Remaining Balance	<u><u>27,890</u></u>
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# HOM – Home Grant

## Grant Received in 2011

- County receives 5% for administration expenses

Unassigned Fund Balance	<u>\$6,300</u>
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# IND – Industrial Development

Subfund established during the 2013 fiscal year

Beginning Balance FY16	\$571,143
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• Total Available	\$571,143
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Not Programmed-Remaining balance	<u>\$571,143</u>
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# OFI – Other Facility Improvements

Established in FY12

Beginning Balance FY16	46,756
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Planned Expenditures

- No projects

Not programmed-Remaining balance	<u>46,756</u>
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# RCY- Recycling

Established in 2011

Beginning Balance FY16	101,015
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• Total Available	101,015
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Planned Expenditures

• Site Development at Recycling Center	(75,000)
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Not programmed – Remaining Balance	<u>26,015</u>
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# REC- Recreation

- Established in 2011

Beginning Balance FY16	246,973
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- |  |        |
|--|--------|
| • Revenue from Caney Creek Marina & RV | 60,000 |
|--|--------|

- |                   |         |
|-------------------|---------|
| • Total Available | 306,973 |
|-------------------|---------|

## Planned Expenditures

- |                        |                  |
|------------------------|------------------|
| • Cottage Improvements | (9,000)          |
| • Truck for SPSC       | (20,000)         |
| • Finish Mower         | (20,000)         |
| • Bush Hog             | (35,000)         |
| • Caney Creek Bridge   | <u>(195,000)</u> |
| • Total Expenditures   | (279,000)        |

Not programmed- Remaining Balance	<u>27,973</u>
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# RED- FIDP Grant

Grant Awarded 2009 Total Project

- FIDP Grant

Beginning Balance FY16	22,378
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Planned Expenditures

- No projects

Not programmed- Remaining Balance	22,378
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# SPC- Swan Pond Complex

Established in 2012

Beginning balance 2016	601,572
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• Total Available	601,572
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Planned Expenditures

• Site Development	(450,000)
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Not Programmed-Remaining balance	<u>151,572</u>
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# VEH- Vehicles

Established in 2011

Estimated beginning balance	52,867
• Property Tax	<u>280,000</u>
• Total Available	332,867

Planned Expenditures	
• Sheriff Patrol Vehicles	(210,000)
• OES	(37,000)
• Codes	(30,000)
• Juvenile	(33,000)
• Animal Control	<u>(10,000)</u>
• Total Appropriations	(287,000)

Not programmed- Remaining Balance	<u>17,182</u>
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# VOT-Voting Machines

Established in 2015

Estimated beginning balance 2016	50,000
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• Property Tax	<u>50,000</u>
• Total Available	100,000

Planned Expenditures

- No projects

Not Programmed-Remaining balance	100,000
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# Summary of Sub Funds

	AMB	BAL	CCC	CHJ	GWT	HOM	IND	OES	OFI
Beginning Balance FY16	<u>37,429</u>	<u>67,374</u>	<u>81,972</u>	<u>82,890</u>	<u>1,131</u>	<u>6,300</u>	<u>571,143</u>	<u>29,200</u>	<u>46,756</u>
Transfer In	-	-	-	-	-	-	-	-	-
Revenue	<u>240,000</u>	<u>20,000</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>50,000</u>	<u>-</u>
Total Available	277,429	87,374	81,972	182,890	1,131	6,300	571,143	79,200	46,756
Planned Expenditures	(274,000)	(40,000)	(70,000)	(155,000)	-	-	-	(75,000)	-
Transfer Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriation	(274,000)	(40,000)	(70,000)	(155,000)	-	-	-	(75,000)	-
Not Programmed - Remaining Balance	<u>3,429</u>	<u>47,374</u>	<u>11,972</u>	<u>27,890</u>	<u>1,131</u>	<u>6,300</u>	<u>571,143</u>	<u>4,200</u>	<u>46,756</u>

# Summary of Sub Funds con't

	RCY	REC	RED	SPC	VEH	VOT	TOTAL
Beginning Balance FY16	101,015	246,973	23,378	601,572	52,867	50,000	2,000,000
Transfer In	-	-	-	-	-	-	-
Revenue	-	60,000	-	-	280,000	50,000	800,000
Total Available	101,015	306,973	23,378	601,572	332,867	100,000	2,800,000
Planned Expenditures	(75,000)	(279,000)	-	(450,000)	(320,000)	-	(1,738,000)
Transfer Out	-	-	-	-	-	-	-
Total Appropriation	(75,000)	(279,000)	-	(450,000)	(320,000)	-	(1,738,000)
Not Programmed - Remaining Balance	26,015	27,973	23,378	151,572	12,867	100,000	1,062,000

# Closed Sub funds

- **B11- Fiscal 2011 Budget-** remaining funds moved to BAL sub fund
- **CF- Cash Flow-** remaining funds moved to BAL sub fund
- **LND- Land-** Purchase land in county- funds moved to OFI sub fund
- **HET- Heritage Grant-** Renovations to old courthouse-completed FY12
- **H12- Homeland Security Grant FY12** – grant with no match to provide communication equipment- completed FY14
- **HUB- Hub and Spoke Grant** – grant with no match money to purchase baler and paving at Recycling Center
- **TEQ- TVA Equipment grant-** grant with no match to provide equipment for hazmat situations
- **VWL- Volkswagen Land-** FIDP Grant, county match money to provide site development within the RRBTP- moved to IND
- **VWR- Volkswagen Road-** FIDP Grant, county match money to provide a road in the RRBTP-moved IND
- **WBU- Watts Bar Utility Grant-** Installation of water lines- completed FY12